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ABSTRACT

Supporting performance objective 34 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on posting (transferring) entries from journals to ledgers are included in this packet, which is one of a set. The student materials include a cash receipts journal and a sales journal containing ten transactions each and several ledger sheets which are to be used by the student in posting all the transactions. The instructor's manual includes related notes to the teacher, answer keys, and blank ledger sheets for additional problems. (BM) possible student materials include a cash receipts journal and a sales journal containing ten transactions each and several ledger sheets which are to be used by the student in posting all the transactions. The instructor's manual includes related notes to the teacher, answer keys, and blank ledger sheets for additional problems. (BM) focusing on the following aspects: present developments; content of training

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ED155453

POSTING (TRANSFERRING) ENTRIES FROM JOURNALS TO LEDGERS

STUDENT MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 34 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

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Clemson, South Carolina 29631

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STUDENT MATERIALS

POSTING (TRANSFERRING) ENTRIES FROM JOURNALS TO LEDGERS

INTRODUCTION:

All business firms must keep accurate records of customer accounts, or accounts receivable, and cash receipts. An employee is responsible for recording all credit sales in a sales journal and all money received in a cash receipts journal.

Each day the transactions that have been recorded in either of these journals affecting a customer's account must be posted to that customer's record in the accounts receivable ledger. By doing so, if the customer requests the amount he owes, the information is available. Also, each entry that affects the general journal columns in the cash receipts journal must be posted daily.

At the end of the month it is necessary to find the total for each column in the journals and to make sure the journals balance. If the total debits equal the total credits, the journals are balanced. Once balanced, the column totals must be posted to the proper accounts in the general ledger.

When you are employed, the task of posting (transferring) amounts from the sales journal and cash receipts journal may be your responsibility. To enable you to do this correctly, a page from a sales journal and a cash receipts journal with ten recorded transactions will be provided by your instructor. Also, you will receive an accounts receivable ledger and general ledger with sheets for all accounts that will be posted.

First, you are to post all transactions that affect a customer's account. This is done daily in each business firm, so there is an up-to-date record of the amount owed by each customer. After this is completed, check each journal sheet to verify that it is in balance. Once the journals are in balance, the column totals are posted to the proper general ledger account. Posting to the general ledger accounts is done at the end of each month.

PERFORMANCE OBJECTIVE:

Given a cash receipts journal and a sales journal containing 10 transactions in each, select the proper accounts from the general and subsidiary ledgers, and post all transactions. This task is to be performed with 90% accuracy.

INSTRUCTIONS

When you complete this task give your work to your instructor who will evaluate it on the basis of the following performance guide.

1. Select ledger accounts
2. Record amount
   a. in individual subsidiary account
   b. totals in general ledger account
3. Record date
4. Record source
5. Calculate balance where appropriate
6. Record posting reference in journal

After your work has been evaluated, if your instructor informs you that it has been completed with at least 90% accuracy, then you may proceed to your next assignment. However, if you were not successful in performing this task, your instructor will ask you to repeat the activity.

Remember to fold a cover over the general ledger and accounts receivable ledger accounts before you submit your completed activity to your instructor.

(Student Copy)

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SALES JOURNAL — PAGE 8

DATE		ACCOUNT TITLE	Sale No.	Post. Ref.	Accounts Receivable Debit	Sales Credit: Appliances	Sales Credit: Furniture	Sales Tax Payable Credit
19-- June	3	Scruggs, Robert C.	1		329 63		316 95	12 68
	5	Kuppe, Harry D.	2		467 43	299 95	149 50	17 98
	7	Lyons, Nathan P.	3		467 43	169 50	279 95	17 98
	8	Carpenter, James D.	4		506 99	199 99	287 50	19 50
	11	Mabry, Louis W.	5		217 88	209 50		8 38
	15	Wall, Polly G.	6		516 88	187 50	309 50	19 88
	20	Patterson, William J.	7		675 43	349 50	299 95	25 98
	22	King, Ray C.	8		935 47	789 50	109 99	35 98
	28	Byrd, Marie A.	9		618 23	324 95	269 50	23 78
5	30	Warmoth, Sidney F.	10		789 36	409 50	349 50	30 36
								6

(Student Copy)

CASH RECEIPTS JOURNAL — PAGE 8

Date		Account Title	Doc. No.	Post. Ref.	General Debit	General Credit	Sales Credit Appliances	Sales Credit Furniture	Sales Tax Payable Credit	Accounts Receivable Credit	Cash Debit
19-- June	4	Tumbling, William R.	CK 64							483 29	483 29
	6	✓	CF 36				942 86	352 90	51 83		1,347 59
	10	Wilson, Andrew J	CK 98							596 40	596 40
	12	Merritt, Douglas C.	CK 206							843 50	843 50
	21	Davis, Robert D.	CK 408							269 84	269 84
	23	✓	CF 37				1086 52	983 72	82 81		2,153 05
	26	Fuller, Jane R.	CK 587							496 55	496 55
	27	Wright, Harlan P.	CK 861							296 85	296 85
	28	Sellers, Dora J	CK 498							308 62	308 62
	30	✓	CF 38				2,964 18	3,861 59	273 03		7,098 80

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GENERAL LEDGER

GENERAL LEDGER

ACCOUNT Cash — ACCOUNT NO. 111

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit
19-- June 1	Balance	✓			8,962 40	

GENERAL LEDGER

ACCOUNT Accounts Receivable — ACCOUNT NO. 112

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit
19-- June 1	Balance	✓			10,892 64	

GENERAL LEDGER

ACCOUNT Sales - Appliances ACCOUNT NO. 411

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit

GENERAL LEDGER

ACCOUNT Sales - Furniture ACCOUNT NO. 412

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit

GENERAL LEDGER

ACCOUNT Sales Tax Payable ACCOUNT NO. 228

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit

GENERAL LEDGER

ACCOUNT ACCOUNT NO.

Date	Item	Post. Ref.	Debit	Credit	Balance Debit	Balance Credit

ACCOUNTS RECEIVABLE LEDGER

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Byrd, Marie A. TERMS n/30

ADDRESS 409 South Petty Street; Jaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

NAME Carpenter, James D. TERMS n/30

ADDRESS Route 6, Box 20; Cowpens, S.C. 29309

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Davis, Robert D. TERMS n/30

ADDRESS 103 Forest Hills Drive; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- May	19		S7	269	84			269	84

NAME Fuller, Jane R. TERMS n/60

ADDRESS 681 Crestview Drive; Gaffney, S.C. 29 40

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19 April	24		S6	496	55			496	55

ACCOUNTS RECEIVABLE LEDGER SHEET

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME King, Ray C. TERMS n/90

ADDRESS 695 Johnson Street; Daffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

NAME Lyons, Nathan P. TERMS n/30

ADDRESS 226 Richardson Street; Daffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Malry, Louis W. TERMS n/60

ADDRESS Wellington Apartments 3-D; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Merritt, Douglas C. TERMS n/90

ADDRESS 202 Logan Street; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Mar. 10		S5	843 50		843 50

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Patterson, William J. TERMS n/30

ADDRESS Route 2, Box 88-A; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Ruppe, Harry D. TERMS n/30

ADDRESS 2608 Cherokee Ave.; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Scruggs, Robert C. TERMS n/60

ADDRESS 1862 College Drive; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

NAME Sellars, Dora T. TERMS n/60

ADDRESS P.O. Box 487; Spartanburg, S.C. 29301

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- Apr. 26		S6	308 62		308 62

ACCOUNTS RECEIVABLE LEDGER SHEET

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Tumbling, William R. TERMS n/60

ADDRESS 849 Petty Street; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- April 10		S6	483 29		483 29

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Wall, Polly G. TERMS n/30

TERMS 364 East Marion Street; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Warmoth, Sidney F. TERMS n/60

ADDRESS 2942 Chesnee Avenue; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Wilson, Andrew F. TERMS n/30

ADDRESS 522 W. Birnie Street; Gaffney, S.C. 29340

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
19-- May 8		S7	596 40		596 40

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ACCOUNTS RECEIVABLE LEDGER SHEET

NAME Wright, Harlan P. TERMS n/60

ADDRESS 209 Thomas Street; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- April	25		S6	296	85			296	85

ACCOUNTS RECEIVABLE LEDGER SHEET

NAME TERMS

ADDRESS

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	

POSTING (TRANSFERRING) ENTRIES FROM JOURNALS TO LEDGERS

INSTRUCTOR'S MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
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V-TECS Secretarial Catalog

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Columbia, South Carolina 29201

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TEACHER'S MANUAL

INTRODUCTION:

This instructional packet contains materials necessary for a student to perform the task of posting (transferring) entries that have been journalized in the sales journal and cash receipts journal to the proper ledger accounts in the general ledger and the accounts receivable subsidiary ledger. (V-TECS Task No. 34)

The V-TECS Secretarial, Stenographic, Typing, and Related Occupations Catalog lists posting as one of the accounting and bookkeeping duties students might encounter once they are employed.

The various job titles and the amount of time spent performing this task are as follows based on the stanine method.*

Job Title	Stanine
Secretary	Four
Stenographer	Five
Clerk-Typist	Six
Typist	Zero

*One to Three - little time
Four to Six - average amount of time
Seven to Nine - great deal of time

On the basis of the survey, it is necessary for a student who is seeking office employment, other than as a typist, to have experience performing this task.

In this packet is a student booklet which introduces the task to be performed. A page from a sales journal and a cash receipts journal with ten entries already journalized is given to the student. He or she is to post the entries to the proper ledger account with 90% accuracy.

The performance guide for this task is as follows:

1. Select ledger accounts
2. Record amount
   a. in individual subsidiary account
   b. totals in general ledger account
3. Record date
4. Record source
5. Calculate balance where appropriate
6. Record posting reference in journal

NOTES TO TEACHER

Prior to each student using this packet, the instructor is to prepare materials using the forms that are found in the student manual. The materials needed are as follows:

1 – page 8 of the Sales Journal with ten transactions journalized

1 – page 8 of the Cash Receipts Journal with ten transactions journalized

1 – General Ledger (cover, back, and 5 accounts)

1 – Accounts Receivable Ledger (cover, back, and 17 accounts)

The ledgers are made by cutting the account sheets apart and stapling them on the top side. Duplicate and replenish these forms after each student uses this package.

The answer keys for this task are located in the teacher's manual.

A blank Sales Journal, Cash Receipts Journal, a General Ledger, and Accounts Receivable Ledger, are included if you would like to change the problems.

TEACHER'S KEY

SALES JOURNAL — Page 8

Date		Account Title	Sale No.	Post. Ref.	Accounts Receivable Debit		Sales Credit: Appliances		Sales Credit: Furniture		Sales Tax Payable Credit	
19-- June	3	Scruggs, Robert C.	1	✓	329	63			316	95	12	68
	5	Ruppe, Harry D.	2	✓	467	43	299	95	149	50	17	98
	7	Lyons, Nathan P.	3	✓	467	43	169	50	279	95	17	98
	8	Carpenter, James D.	4	✓	506	99	199	99	287	50	19	50
	11	Mabry, Louis W.	5	✓	217	88	209	50			8	38
	15	Wall, Polly G.	6	✓	516	88	187	50	309	50	19	88
	20	Patterson, William J.	7	✓	675	43	349	50	299	95	25	98
	22	King, Ray C.	8	✓	935	47	789	50	109	99	35	98
	28	Byrd, Marie A.	9	✓	618	23	324	95	269	50	23	78
	30	Warmoth, Sidney F.	10	✓	789	36	409	50	349	50	30	36
26					5,524	73	2939	89	2,372	34	212	50
					(112)		(411)		(412)		(228)	

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TEACHER'S KEY

CASH RECEIPTS JOURNAL

Page 8

Date		Account Title	Doc. No.	Post. Ref.	General Debit	General Credit	Sales Credit Appliances	Sales Credit Furniture	Sales Tax Payable Credit	Accounts Receivable Credit	Cash Debit
19— June	4	Tumbling, William R.	CK 64	✓						483 29	483 29
	6	✓	CF 36	✓			942 86	352 90	51 83		1,347 59
	10	Wilson, Andrew T.	CK 98	✓						596 40	596 40
	12	Merritt, Douglas C.	CK 206	✓						843 50	843 50
	21	Davis, Robert D.	CK 408	✓						269 84	269 84
	23	✓	CF 37	✓			1,086 52	983 72	82 81		2,153 05
	26	Fuller, Jane R.	CK 587	✓						496 55	496 55
	27	Wright, Harlan P.	CK 861	✓						296 85	296 85
	28	Sellars, Dora T.	CK 498	✓						308 62	308 62
	30	✓	CF 38	✓			2,964 18	3,861 59	273 03		7,098 80
28							4,993 56	5,198 21	407 67	3295 05	13,894 49
							(411)	(412)	(228)	(112)	(111)

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GENERAL LEDGER SHEET – TEACHER'S KEY

ACCOUNT: Cash

ACCOUNT NO.: 111

DATE		ITEM	POST. REF.	DEBIT		CREDIT		BALANCE DEBIT		BALANCE CREDIT	
19-- June	1	Balance	✓					8,962	40		
	30			13,894	49			22,856	89		

GENERAL LEDGER SHEET – TEACHER'S KEY

ACCOUNT: Accounts Receivable

ACCOUNT NO.: 112

DATE		ITEM	POST. REF.	DEBIT		CREDIT		BALANCE DEBIT		BALANCE CREDIT	
19-- June	1	Balance	✓					10,892	64		
	30		SJ6	5,524	73						
	30		CR8			3,295	05				

GENERAL LEDGER SHEET – TEACHER'S KEY

ACCOUNT: Sales Appliances

ACCOUNT NO.: 411

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
19-- June	30		S8		2,939 89		2,939 89
	30		CR8		4,993 56		

GENERAL LEDGER SHEET – TEACHER'S KEY

ACCOUNT: Sales - furniture

ACCOUNT NO.: 412

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
19-- June	30		S8		2 372 34		2,372 34
	30		CR8		5,198 21		

GENERAL LEDGER SHEET – TEACHER'S KEY

ACCOUNT: Sales Tax Payable

ACCOUNT NO.: 228

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT
19-- June	30		S8		212 50		212 50
	30		CR8		407 67		

ACCOUNT

ACCOUNT NO.

DATE		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

GENERAL LEDGER SHEET

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Byrd, Maise A. TERMS n/30

ADDRESS 409 South Petty Street; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	28		S18	618	23			618	23

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Carpenter, James D TERMS n/30

ADDRESS Route 6, Box 20; Cowpens, S.C. 29309

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	8		S18	506	99			506	99

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Davis, Robert D. TERMS n/30

ADDRESS 103 Forest Hills Drive; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- May	19		S7	269	84			269	84
June	21		CR8			269	84	—	-

NAME Fuller, Jane R. TERMS n/60

ADDRESS 681 Crestview Drive; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- April	24		S6	496	55			496	55
June	26		CR8			496	55	—	-

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME King, Ray C. TERMS n/90

ADDRESS 695 Johnson Street; Jaffrey, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	22		S98	935	47			935	47

NAME Lyons, Nathan P. TERMS n/30

ADDRESS 226 Richardson Street; Jaffrey, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	7		S98	467	43			467	43
			35						

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Mabry, Louise W. TERMS n/60

ADDRESS Wellington Apartments 3-D; Daffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19 June	11		S98	217	88			217	88

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Merritt, Douglas C. TERMS m/90

ADDRESS 202 Logan Street; Daffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- Mar	10		S5	843	50			843	50
June	12		CR8			843	50	—	-
			36						

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Patterson, William TERMS n/30

ADDRESS Route 2, Box 88-A; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	20		S98	675	43			675	43

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Ruppe, Harry D. TERMS n/30

ADDRESS 2608 Cherokee Avenue; Gaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	5		S9	467	43			467	43

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Scruggs, Robert C. TERMS n/60

ADDRESS 1862 College Drive; Gaffney, SC. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	3		S98	329	63			329	63

NAME Sellars, Dora J. TERMS n/60

ADDRESS P.O. Box 487; Spartanburg, SC. 29301

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19- April	26		S6	308	62			308	62
June	28		CR8			308	62	—	-

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Tumbling, William R TERMS n/60

ADDRESS 849 Petty Street; Jaffrey, SC. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- April	10		S6	483	29			483	29
June	4		CR8			483	29	—	-

NAME Wall, Polly S. TERMS n/30

ADDRESS 364 E. Marion Street; Jaffrey, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	15		S98	516	88			516	88

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Warmath, Sidney T. TERMS n/60

ADDRESS 2942 Chastee Avenue; Gaffney, SC 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- June	30		S98	789	36			789	36

NAME Wilson, Andrew J. TERMS n/30

ADDRESS 522 W Birnie Street Gaffney, SC 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- May	8		S7	596	40			596	40
June	10		CR8			596	40	—	—
			40						

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

ACCOUNTS RECEIVABLE LEDGER SHEET – TEACHER'S KEY

NAME Wright, Harlan P TERMS n/60

ADDRESS 209 Thomas Street; Jaffney, S.C. 29340

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
19-- April	25		S6	296	85			296	85
June	27		CR8			296	85	—	-

NAME TERMS

ADDRESS

ACCOUNTS RECEIVABLE LEDGER SHEET

DATE		ITEM	POST. REF.	DEBIT		CREDIT		DEBIT BALANCE	
			41						

SALES JOURNAL BLANK

SALES JOURNAL													
Date		Account Title	Sale No.	Post. Ref.	Accounts Receivable Debit		Sales Credit				Sales Tax Payable Credit		
							Appliances		Furniture				

42

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F—36 REA

CASH RECEIPTS JOURNAL BLANK

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CASH RECEIPTS JOURNAL

Date	Account Title	Doc. No.	Post. Ref.	General		Sales Credit		Sales Tax Payable	Accounts Receivable Credit	Cash Debit
				Debit	Credit	Appliances	Furniture			
44										45

GENERAL LEDGER

ACCOUNT ACCOUNT NO.

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit

GENERAL LEDGER

ACCOUNT ACCOUNT NO.

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit

Accounts Receivable

NAME TERMS

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

NAME TERMS

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE